



Illinois Department of Revenue

Informational Bulletin

Brian Hamer
Director of Revenue

Home Rule Sales Tax Rate Imposed in West City

To:

All Retailers and Servicepersons Conducting Business in
West City

For information . . .

Visit our web site —
tax.illinois.gov

Call us —
1 800 732-8866 or
1 217 782-3336
1 800 544-5304 (TDD only)

Write us —
Illinois Department of Revenue
P.O. Box 19044
Springfield, IL 62794-9044

For forms . . .

Visit our web site —
tax.illinois.gov

Call our Forms Order Line —
1 800 356-6302

This bulletin is written to in-
form you of recent changes;
it does not replace statutes,
rules and regulations, or
court decisions.

Effective **January 1, 2008**, West City imposed a 1.0 percent home rule sales tax rate on general merchandise.

The home rule sales tax rate is part of the combined rate that is preprinted on your Form ST-1, Sales and Use Tax Return, or, for multiple-site filers, your Form ST-2, Multiple Site Form.

We recently mailed returns that reflected the incorrect rate. Please destroy these returns. You will receive new returns that will reflect the correct rate. Your new combined rate will be reflected on Line 4a of Form ST-1 or Form ST-2 as a total general merchandise rate of **7.25 percent**.

What is taxed?

You must collect home rule sales tax on sales of general merchandise (reported on Line 4a of Form ST-1 and Form ST-2). The same items of general merchandise reported on Form ST-1 and Form ST-2 that are subject to state sales tax are also subject to home rule sales tax.

Home rule sales tax does **not** apply to sales of qualifying food, drugs, and medical appliances* (reported on Line 5a of Form ST-1 and Form ST-2). Also, home rule sales tax does **not** apply to items that must be titled and registered by an agency of Illinois State government (reported on Form ST-556, Sale Tax Transaction Return).

Please note that home rule units of local government may impose and administer other taxes. If these taxes are imposed, they are not collected by the Illinois Department of Revenue. Please contact your municipal or county clerk's office for more information.

Questions?

If you have any questions or need more information, please call us at 217 785-6518.

*86 Ill. Adm. Code 130.310